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(Original Signature of Member)

111TH CONGRESS  
2D SESSION

**H. R.** \_\_\_\_\_

To exclude from gross income compensation provided by BP, PLC for victims of the explosion on and sinking of the mobile offshore drilling unit *Deepwater Horizon* and the discharge of oil in the Gulf of Mexico caused by such explosion and sinking, and for other purposes.

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IN THE HOUSE OF REPRESENTATIVES

Mr. MELANCON introduced the following bill; which was referred to the  
Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To exclude from gross income compensation provided by BP, PLC for victims of the explosion on and sinking of the mobile offshore drilling unit *Deepwater Horizon* and the discharge of oil in the Gulf of Mexico caused by such explosion and sinking, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Oil Spill Tax Relief  
5       Act of 2010”.

1   **SEC. 2. GULF OIL SPILL COMPENSATION EXCLUDED FROM**  
2                           **GROSS INCOME.**

3       For purposes of the Internal Revenue Code of  
4 1986—

- 5           (1) the explosion on and sinking of the mobile  
6       offshore drilling unit *Deepwater Horizon* and the dis-  
7       charge of oil in the Gulf of Mexico caused by such  
8       explosion and sinking shall be treated as a qualified  
9       disaster under section 139(c) of such Code, and  
10       (2) any compensation provided by BP, PLC to  
11       a victim of such disaster shall be treated as a quali-  
12       fied disaster relief payment under section 139(b) of  
13       such Code.